

Surface Transportation Board, DOT

§ 1242.54

of the total charges for an accounting division, the common expenses shall be separated on the basis of a special test. If common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than by accounting divisions, follow the intent of the above instructions.

§ 1242.47 Machinery (account XX-27-40).

Separate common expenses on the basis of the freight/passenger separation of administration (account XX-27-01).

§ 1242.48 Work and other non-revenue equipment (account XX-27-47).

Separate common expenses according to distribution of common expenses in Way and structures—administration—other (account XX-19-06).

§ 1242.49 Equipment damaged (account XX-27-48).

Separate common expenses according to distribution of common expenses in machinery, passenger and other revenue equipment, computer and data processing equipment and work and other non-revenue equipment accounts (accounts XX-27-40, XX-27-45, XX-27-46, and XX-27-47).

§ 1242.50 Fringe benefits (account 12-27-00).

Separate common expenses in proportion to the percentage separation of common salaries and wages in administration (account XX-27-01).

§ 1242.51 Dismantling retired property and depreciation (accounts XX-27-39 and 62-27-00).

Separate common expenses in proportion to the separation of common repair and maintenance expenses associated with the particular common property depreciated and/or dismantled.

§ 1242.52 Lease rentals—debit and credit, other rents—debit and credit, repairs billed to others—credit (accounts 31-27-00, 32-27-00, 35-27-00, 36-27-00, and 40-27-98).

(a) Separate common debit expense accounts in proportion to the separation of solely related (freight or passenger service) in each individual account. If there are no solely related expenses or if the solely related expenses are assignable entirely to freight or passenger service, separate common debit expense accounts on the same percentages calculated for the separation of administration (account XX-27-01).

(b) Separate common credit expense accounts on the basis of the same percentages calculated for the separation of administration (account XX-27-01).

§ 1242.53 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-27-00, 34-27-00, 37-27-00 and 38-27-00).

(a) Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use made of the facility by other carriers. Common debit expense accounts shall be separated on the basis of the percentage separation of the solely related expenses in each individual account. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-27-01).

(b) Separate all common credit expense accounts on the basis of the same percentages calculated for the separation of administration (account XX-27-01).

§ 1242.54 Other and casualties and insurance (accounts XX-27-99 and 50-27-00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-27-01).

§ 1242.55

OPERATING EXPENSES— TRANSPORTATION

TRAIN OPERATIONS

§ 1242.55 Administration (account XX-51-01).

Separate common expenses according to distribution of common expenses in the following accounts:

Engine Crews (XX-51-56)
Train Crews (XX-51-57)
Dispatching Trains (XX-51-58)
Operating Signals and Interlockers (XX-51-59)
Operating Drawbridges (XX-51-60)
Highway Crossing Protection (XX-51-61)
Train Inspection and Lubrication (XX-51-62)
Locomotive Fuel (XX-51-67)
Electric Power Purchased/Produced for Motive Power (XX-51-68)
Servicing Locomotives (XX-51-69)
Clearing Wrecks (XX-51-63)

§ 1242.56 Engine crews and train crews (accounts XX-51-56 and XX-51-57).

Separate common expenses on the basis of direct assignment or if there are no directly assignable expenses, separate on the basis of train hours, including train switching hours.

§ 1242.57 Dispatching trains (account XX-51-58).

Separate common expenses on the basis of train hours, including train switching hours.

§ 1242.58 Operating signals and interlockers, operating drawbridges, highway crossing protection (accounts XX-51-59, XX-51-60 and XX-51-61).

Separate common expenses on the basis of total train hours (including train switching hours) of the particular common operating divisions or track segment on which the common signals, interlockers, drawbridges and highway crossings are located.

§ 1242.59 Train inspection and lubrication (account XX-51-62).

Separate common expenses on basis of directly assigned expenses. If there are no directly assignable expenses, separate on the basis of train miles.

49 CFR Ch. X (10-1-01 Edition)

§ 1242.60 Locomotive fuel, electric power purchased/produced for motive power and servicing locomotives (accounts XX-51-67, XX-51-68 and XX-51-69).

Separate common expenses in each account on basis of direct expenses. If there are no direct expenses, separate on the basis of train hours and way-switching service hours.

§ 1242.61 Freight lost or damaged—solely related (to train) (account 51-51-00).

Separate common expenses on the basis of proportion of the solely related expenses assigned to freight and passenger services or on the basis of a special study.

§ 1242.62 Clearing wrecks (account XX-51-63).

Separate common expenses according to specific circumstances.

§ 1242.63 Fringe benefits (account 12-51-00).

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages account—administration (account 11-51-01).

§ 1242.64 Joint facility—debit and credit (accounts 37-51-00 and 38-51-00).

(a) Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use made of the facility by other carriers. Common debit expense accounts shall be separated on the basis of the percentage separation of the solely related expenses. If there are no solely related expenses or if the solely related expenses are assigned entirely to either freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-51-01).

(b) Separate common credit expense accounts on the basis of the percentages calculated for the separation of administration (account XX-51-01).